

# **SECTION V**

## **POLICY AND OVERSIGHT**



## U.S. Army

### Army General and Mission Equipment Working Group-CFO Compliance

**Description and Objective** The Army General and Mission Equipment Working Group-CFO Compliance is a joint working group that includes key Army DFAS representation to help ensure successful and accurate reporting of general and mission equipment in the Army. The Working Group focuses on:

- accounting and reporting processes and procedures on the Army's investment in general and mission equipment
- determining how to apply definitions and intentions to applicable National Defense and General PP&E in the Army environment
- identifying data sources to quantify and value the Army investment in National Defense and General PP&E

The Army General and Mission Equipment Working Group-CFO Compliance initiative will produce results in determining key elements, possible approaches, and solutions for meeting existing and future reporting requirements for Army equipment.

**Milestones and Target Dates** The following are milestones and target dates for the Army General and Mission Equipment Working Group-CFO Compliance initiative:

<b>Milestones</b>	<b>Begin Date</b>	<b>End Date</b>
Identify problem areas and potential solutions	Oct 97	On-going
Initiate corrective actions	Oct 97	On-going

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## U.S. Army Joint Reconciliation Program (JRP)

**Description  
and Objective**

The JRP initiative harvests Total Obligation Authority through deobligation of funds supporting invalid obligations; eliminates use of current funds to pay liabilities arising from appropriations that are cancelled; and reconciles and liquidates delinquent travel advances. The program also minimizes unmatched disbursements and negative unliquidated obligations that can distort financial records.

The JRP program involves a three-phased approach with current obligations reviewed in each phase. The joint reviews combine the skills and expertise of managerial accountants, budget analysts, program directors, and functional personnel. The JRP program's Army-wide FY 99 goals are:

- reduce unliquidated obligations in the canceling appropriations to zero
  - reduce travel advances in the oldest three expired years to zero and the remaining two expired years by 75 percent
  - reduce unmatched disbursements greater than 180 days by 75 percent and greater than 360 days to zero
  - reduce negative unliquidated obligations greater than 180 days by 75 percent and greater than 360 days to zero
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## U.S. Army

### Real Property Integrated Process Team-CFO Compliance (RP-IPT)

**Description and Objective** The RP-IPT is a joint working group that includes key Army and Defense Finance and Accounting Service representation to assist in ensuring the successful and accurate reporting of land, building, and structures. The RP-IPT determines approaches and solutions for meeting existing and future reporting requirements for the Army's real property. Specific issues addressed by the RP-IPT include:

- accounting for and reporting of the Army's investment in land, buildings, and structures
- determining how to apply definitions for stewardship reporting
- identifying data sources to quantify and value the Army's investment in land, buildings, and structures

The RP-IPT working group is currently in the process of determining and implementing changes needed to existing systems to meet real property reporting requirements.

**Milestones and Target Dates** The following are milestones and target dates for the RP-IPT RP-IPT initiative:

Milestones	Begin Date	End Date
Identify problem areas and potential solutions	May 96	On-going
Initiate corrective actions	May 96	On-going

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## U.S. Air Force Statement of Budgetary Resources

**Description  
and Objective**

The objective of this initiative is not only to obtain an unqualified opinion on the Air Force Statement of Budgetary Resources, but also to improve the existence and accuracy of obligation records. Preparations are already underway to be proactive on the FY 1999 audit of the Statement of Budgetary Resources. DFAS-Denver is working with the Air Force Audit Agency to trace transactions from the financial statements to their source.

Special emphasis is being placed on the Air Force tri-annual reviews of commitments and obligations to ensure the accuracy and timeliness of financial transactions. Accurate recording of obligations and commitments form the basis of the Air Force funds control process as well as the financial statements issued by the Air Force.

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**Milestones  
and Target  
Dates**

The following are milestones and target dates for the Statement of Budgetary Resources initiative:

<b>Milestones</b>	<b>Begin Date</b>	<b>End Date</b>
Obtain an unqualified opinion on the Statement of Budgetary Resources	FY 99	FY 99

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## U.S. Air Force Critical Feeder Systems Review

**Description  
and Objective**

In order to obtain an unqualified opinion on the Air Force financial statements it is imperative that the Air Force ensure that all feeder systems CFO RP-IPT Act compliant. To do so, the Air Force implemented a three-step approach to first identify, review, and fix all of the Air Force critical feeder systems. Once completed, the systems will be CFO compliant and will provide improved financial management information.

**Milestones  
and Target  
Dates**

The following are milestones and target dates for the Critical Feeder Systems Review initiative:

<b>Milestones</b>	<b>Begin Date</b>	<b>End Date</b>
Identify all critical feeder systems		FY 96
Review all critical feeder systems	FY 96	FY 00
Fix all critical feeder systems	FY 96	TBD

## U.S. Air Force DoD Implementation Strategies

### Description and Objective

The DoD is formulating a series of implementation strategies to improve valuation of real and personal property, accurate reporting of property in the hands of contractors, and full assessment of deferred maintenance. In support of these strategies, the Air Force is using an IPT. The IPT, consisting of 12 teams, is cosponsored by the SAF/FM and the AF/IL and has representatives from logistics, communications, acquisition, and others. Initially the IPT's focus was strictly on fixing the logistics systems and logistics data. The focus has now been expanded to cover as many the Air Force inputs to the CFO statements as possible.

Although the focus may have been expanded, the goal to improve Air Force financial management and move towards auditable financial statements remains the same. This will be achieved by:

- earning at least a qualified opinion on the FY 1999 general fund financial statements
- supporting government-wide effort to obtain a clean audit opinion
- continuously move towards permanent CFO compliance and a clean audit opinion as expeditiously as is practical

### Milestones and Target Dates

The following are milestones and target dates for the Implementation Strategies initiative:

Milestones	Begin Date	End Date
Obtain auditable financial statements	FY 98	FY 00



## U.S. Air Force Improve Compliance

### Description and Objective

The Air Force has initiated controls designed to ensure full compliance with financial laws and regulations. The Air Force has established a Web-based checklist of internal controls to assist field personnel, and plans to make compliance with internal controls part of some base-level inspections. In an effort to improve the quality of receiving reports – the documents that certify that the Air Force has received the goods and services that were bought – the DFAS began returning to Air Force bases those reports that do not provide the required information. The Air Force has also worked with their contracting personnel to improve internal controls over remit-to-addresses, which are the addresses to which payments are made to Air Force vendors.

In another effort to improve compliance, the Air Force has established the AFAFO. The AFAFO is a 10-person organization located at DFAS-Denver and is a liaison between the DFAS and Air Force financial services offices. A key task for the new AFAFO involves improving internal controls.

The Air Force has already made significant progress in one key area of compliance, the number of open anti-deficiency violations. Because anti-deficiency cases can be violations of federal law, the number of potential violations are one indicator of the adequacy of management. In 1995, the Air Force had 35 open anti-deficiency violations. By the end of FY 1998, they had reduced the number of open cases to only nine.

### Milestones and Target Dates

The following are milestones and target dates for the Improve Compliance initiative:

Milestones	Begin Date	End Date
Obtain full compliance with laws and regulations	FY 98	

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## U.S. Air Force Improve Cost Accounting

**Description  
and Objective**

Providing commanders with better and more timely cost information is a key to improving financial management. Several projects illustrate the Air Force's ongoing efforts to improve in this area. During FY 1998, the Air Force developed the Air Force Total Cost of Ownership information system to provide managers with more detail of the costs of supporting weapons systems. The Air Force also continued its efforts to deploy a new financial system at their depots, the Defense Industrial Financial Management System (DIFMS), which will greatly improve the cost accounting information available to these large and complex organizations. The Air Force also supports Activity-Based Costing/Management as an important analytical technique for relating costs to specific activities. The Air Force continues to develop Activity-Based Costing/Management as an integral part of its decision-making process.

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**Milestones  
and Target  
Dates**

The following are milestones and target dates for the Improve the Cost Accounting initiative:

<b>Milestones</b>	<b>Begin Date</b>	<b>End Date</b>
Improve financial management	FY 98	

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## U.S. Air Force Improve Professional Qualifications

### Description and Objective

The Air Force has initiated an effort to raise and improve the professional qualifications of its financial management personnel. The project will set guidelines for professional development of personnel serving in designated positions, and will encourage them and help them meet these guidelines. The guidelines will cover continuing professional education (CPE), general education, professional and military education, experience, and certification. As part of this project, the Air Force is supporting the American Society of Military Comptrollers in its efforts to develop a test- based certification program focused on defense financial matters.

As part of its guidelines, the Air Force will encourage all of its financial personnel to receive regular CPE. Air Force personnel sometimes have difficulty completing CPEs because they work at remote locations and have unpredictable schedules. The Air Force hopes to make CPE easier to complete through the use of Web-based courses and correspondence courses, as well as by other techniques.

### Milestones and Target Dates

The following are milestones and target dates for the Improve Professional Qualifications initiative:

<b>Milestones</b>	<b>Begin Date</b>	<b>End Date</b>
Improve professional qualifications	FY 98	

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## U.S. Air Force Road Map to Auditability

**Description  
and Objective**

This initiative pulls together a myriad of ongoing actions and unmet requirements to produce auditable financial statements. When complete, this road map will identify all the critical areas that must be addressed and provide a plan for the Air Force to achieve its objective of producing auditable financial statements.

This initiative focuses first on the general fund and then on the working capital fund. Within each of the fund categories, the road map will address financial systems and related feeder systems, as well as the policies and procedures that guide DoD and Air Force financial management. The road map project involves the Air Force financial and other functional areas, the office of the DoD Comptroller, the DFAS and the Air Force Audit Agency.

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**Milestones  
and Target  
Dates**

The following are milestones and target dates for the Road Map to Auditability initiative:

<b>Milestones</b>	<b>Begin Date</b>	<b>End Date</b>
Achieve auditable financial statements	FY 98	FY 00

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# **SECTION VI**

# **INFRASTRUCTURE**



## U.S. Navy

### Assessment of National Defense Property, Plant, and Equipment (PP&E)

**Description**      The Assessment of National Defense PP&E initiative will examine the feasibility of creating a summary-level database populated from the National Defense PP&E to serve as a central information repository for financial statements. The summary-level database provides a means to consolidate and maintain data requirements without incurring the significant cost and disruption that current system modification might cause.

**Office of  
Primary  
Responsibility  
and Program  
Manager**

The Assessment of National Defense PP&E office of primary responsibility and responsible managers are:

Department of the Navy Organization Management and Infrastructure Team (DONOMIT)

Program Manager

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**Milestones  
and Target  
Dates**

The following are milestones and target dates for the Assessment of PP&E initiative:

<b>Milestones</b>	<b>Begin Date</b>	<b>End Date</b>
Define National Defense PP&E Compliance Requirements	Jan 98	Dec 99
Analyze and Match System Data Elements and Data Flow to Requirements	Nov 98	Sep 99
Analyze and Determine Data Elements for Compliance Requirements	Jan 99	Sep 99
Identify Data Elements for Summary Level Database populated from PP&E Systems	Mar 99	TBD
Identify Costs for Database	TBD	TBD
Determine Viability of Database and Establish Milestones or Alternate Course of Action	TBD	TBD
Completion of Study	TBD	TBD

## **U.S. Navy**

### **Assessment of Inventory Management Systems**

**Description**      The Assessment of Inventory Management Systems initiative will examine the existing inventory management systems of NWCF Supply Management business group to define approaches and solutions to meet Federal requirements for financial management systems. The initiative will also consider opportunities for standardization and consolidation of like functions.

The Assessment of Inventory Management Systems initiative will focus on the following:

- consolidating and standardizing systems
  - ensuring systems are compliant with standards
  - improving data accuracy
  - valuation of inventory assets
  - assessing internal controls
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**Office of  
Primary  
Responsibility  
and Program  
Manager**

The Assessment of Inventory Systems office of primary responsibility and responsible manager are:

Department of the Navy Organization Management and Infrastructure Team  
Program Manager  
Charles P. Nemfakos  
Deputy Under Secretary of the Navy

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**Milestones  
and Target  
Dates**

The following are milestones and target dates for the Assessment of Inventory Management Systems initiative:

<b>Milestones</b>	<b>Begin Date</b>	<b>End Date</b>
Identify Opportunities for Consolidation and Standardization of Inventory Management Functions	Sep 98	Jun 99
Implement Software Changes to Correct Non-Compliant Systems	Aug 99	Nov 99
Define Procedural or Software Changes	Jun 99	Jul 99
Implement Procedural or Software Changes	Aug 99	Sep 99
Define Procedural or Software Changes	May 99	Jun 99
Implement Procedural or Software Changes	Aug 99	Sep 99
Completion		Mar 99

**Resource  
Requirements**

The following are the estimated combined resource requirements for the Assessment of Inventory Management Systems and Assessment of Operating Material and Supplies Management and Systems initiatives through FY 2003. The resource requirements are given in thousands.

<b>FY 99</b>	<b>FY 00</b>	<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>Cumulative</b>
\$2,200	\$4,200	\$4,200	\$2,200	\$1,200	\$14,000

The following are estimated combined resource requirements for the Assessment of Inventory Management Systems and Assessment of Operating Material and Supplies Management and Systems initiatives through FY 2003. Staffing requirements are the number of full time equivalents including in-house and contractor staff.

	<b>FY 99</b>	<b>FY 00</b>	<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>
<b>Total</b>	1.5	1.5	1.5	1.5	1.5
<b>In-house</b>	1.5	1.5	1.5	1.5	1.5
<b>Contractor</b>	0	0	0	0	0

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## U.S. Navy

### Assessment of Operating Material and Supplies Management Systems

<b>Description</b>	<p>The Assessment of Operating Material and Supplies Management Systems initiative is a breakout from the Assessment of Inventory Management and Systems and is a parallel initiative for a different category of assets.</p> <p>The Assessment of Operating Material and Supplies Management Systems initiative will examine the existing inventory management systems of the NWCF (non-supply) business groups and General Funds to define approaches and solutions to meet Federal requirements for financial management systems. The initiative will also consider opportunities for standardization and consolidation of like functions.</p> <p>The Assessment of Operating Material and Supplies Management Systems initiative will focus on the following:</p> <ul style="list-style-type: none"><li>• consolidating and standardizing systems</li><li>• ensuring systems are compliant with standards</li><li>• improving data accuracy</li><li>• valuation of inventory assets</li><li>• assessing internal controls</li></ul>
<b>Office of Primary Responsibility and Program Manager</b>	<p>The Assessment of Operating Material and Supplies Management Systems office of primary responsibility and responsible manager are:</p> <p>Department of the Navy Organization Management and Infrastructure Team <u>Program Manager</u> Charles P. Nemfakos Deputy Under Secretary of the Navy</p> <p>DSN: Comm: (703) 681-0482 Fax: (703) 681-9174 E-mail: <a href="mailto:nemfakos.charles@hq.navy.mil">nemfakos.charles@hq.navy.mil</a></p>

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**Milestones  
and Target  
Dates**

The following are milestones and target dates for the Assessment of Operating Material and Supplies Management Systems initiative:

<b>Milestones</b>	<b>Begin Date</b>	<b>End Date</b>
Identify Opportunities for Consolidation and Standardization of OM&S Management Functions	Sep 98	Jun 99
Identify Non-Compliant Systems and Software Changes	Apr 99	Oct 99
Implement Software Changes to Correct Non-Compliant Systems	Nov 99	Mar 02
Establish Physical Counting Schedule	Jun 99	Jun 99
Identify Process, Problems, and Internal Controls Relating to Timely Posting of Receipts and Asset Reporting Visibility	Jul 99	Aug 99
Define Procedural or Software Changes	Sep 99	Oct 99
Implement Procedural or Software Changes	Nov 99	Mar 02
Define Procedural or Software Changes	May 99	Jun 99
Implement Procedural or Software Changes	Aug 99	Sep 99
Completion		Mar 02

**Resource  
Requirements**

The resource requirements for the Assessment of Operating Material and Supplies Management Systems initiative are included in the Assessment of Inventory Management and Systems initiative.

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## U.S. Navy Assessment of Time and Attendance Source Data Automation System (T&A/SDA)

**Description**      The Assessment of Time and Attendance Source Data Automation System (T&A/SDA) initiative will evaluate time and attendance systems, used throughout the Navy, to determine the practicality of continuing, consolidating, or eliminating each system based upon the number of accounts, system processing capabilities, and business processes.

The Assessment of Time and Attendance Source Data Automation System initiative will focus on the following:

- consolidating and standardizing systems
- standardizing and warehousing data
- improving data accuracy
- assessing internal controls

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**Office of  
Primary  
Responsibility  
and Program  
Manager**

The Assessment of Time and Attendance Source Data Automation System office of primary responsibility and responsible manager are:

Department of the Navy Organization Management and Infrastructure Team  
Program Manager

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**Milestones  
and Target  
Dates**

The following are milestones and target dates for the Assessment of Time and Attendance Source Data Automation System initiative:

<b>Milestones</b>	<b>Begin Date</b>	<b>End Date</b>
Define CFO Requirements and T&A System Functions	Oct 98	Jan 99
Evaluation of Requirements	Jan 99	Feb 99
Assessment and Strategy	Mar 99	Apr 99
Initiative Corrective Plan	Apr 99	
Phase I Deficiency Correction	Jun 99	
Phase I Implementation	Jul 99	
CFO Certification	Aug 99	
Phase II Requirements	Nov 99	
Phase II Implementation	Jun 00	

## U.S. Navy

### Business Process Assessment of Naval Aviation Depot Working Capital Funds Financial Statements

**Description** This is a Business Process Assessment of Naval Aviation Depot (NADEP) Working Capital Funds Financial Statements. The project provides an overall assessment of the financial statements and focuses on the examination of all aspects of the business process to develop financial statements. The business study will include the preparation of disaggregated financial statements as well as internal controls structures. The assessment will evaluate the effectiveness of various organizational units in preparation of the annual financial statements within the Working Capital Funds area. The initiative will serve as a template for other organizations within the Navy. The model of success will be used throughout the Navy to improve business practices in the Navy Working Capital Funds organizations.

**Office of Primary Responsibility and Program Manager** The Business Process Assessment of Naval Aviation Depot Working Capital Funds Financial Statements office of primary responsibility and responsible manager are:

Naval Air Systems Command  
Program Manager  
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**Milestones and Target Dates** The following are milestones and target dates for the Business Process Assessment of NADEP Working Capital Funds Financial Statements initiative:

Milestones	Begin Date	End Date
Issue the FY 1998 Advisory/Audit Report to NAVAIR/NADEP	Jul 98	May 99
Issue Transaction Cycle Memos	Jul 98	Jun 99
Conduct Periodic In-Process Reviews	Sep 98	Dec 00
Begin Second Phase Assessment	May 99	Mar 00
Issue FY 1999 Advisory/Audit Report to NAVAIR/NADEP		Mar 00

## U.S. Navy

### DoN Civilian Financial Management Career Program Improvement

**Description**      The Navy Civilian Financial Management Career Program Improvement initiative provides strategies and goals to the Navy comptrollers for development of the Navy's financial management workforce. The Navy Civilian Financial Management Career Program Improvement initiative will focus on improving personnel infrastructure.

**Office of Primary Responsibility and Program Manager**      The DoN Civilian Financial Management Career Program Improvement office of primary responsibility and responsible manager are:

DoN Naval Financial Management Career Center

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**Milestones and Target Dates**      The following are milestones and target dates for the DoN Civilian Financial Management Career Program Improvement initiative:

Milestones	Begin Date	End Date
Need Established	Oct 97	
FM Core Competency Matrix	Oct 97	Dec 98
Prescriptive Career Instruction	Oct 97	Dec 98
Additional Training Tools	May 98	Sep 99
Completion Continuous Improvement		On-going

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## U.S. Navy Enhancement of Organization Internal Control Structures for Financial Statement Audits

**Description**      The Enhancement of Organizational Internal Controls for Financial Statements Audits initiative provides an assessment of the extant internal control structure of various commands and activities. The objective of the assessment is to clearly define areas in need of enhancement at these organizations to ensure a greater likelihood of obtaining an unqualified opinion on the Department's annual financial statements. The deliverables include a comprehensive checklist and an internal control handbook.

The project is an outgrowth of audits of the Navy's annual financial statements. These audits discussed the need to improve administrative and accounting controls. To accomplish this, a study of organizational internal control structures has been initiated to describe and delineate internal control components required for each financial management processing cycle at the command activity level. This effort will provide specific controls over transaction processing requirements, file maintenance, asset protection, and other controls necessary for creation of auditable financial statements.

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**Office of  
Primary  
Responsibility  
and Program  
Manager**      The Enhancement of Organizational Internal Controls for Financial Statements Audits office of primary responsibility and responsible manager are:

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**Milestones  
and Target  
Dates**

The following are milestones and target dates for the Enhancement of Organizational Internal Controls for Financial Statements Audits initiative:

<b>Milestones</b>	<b>Begin Date</b>	<b>End Date</b>
Need Established	Oct 97	
Site Visits by ASN(FM&C) Staff	Sep 98	Feb 99
Preliminary Assessment of Checklist	May 99	Jun 99
Notational IC Structure	May 99	Sep 99
Review Field Audit Results	May 99	Jul 99
Develop IC Checklist	May 99	Jul 99
Draft Checklist	Jul 99	Sep 99
IC Handbook	Jan 00	Mar 00

## U.S. Navy General Property, Plant, and Equipment Accountability Project

**Description** The General PP&E Accountability Project initiative will consolidate for accountability and financial accounting and reporting purposes, the General PP&E personal property used or maintained by the Navy and Marine Corps Non-Working Capital Fund Activities. This initiative will implement the Defense Property Accountability System (DPAS) that will replace the following Navy PP&E systems:

- Plant Property Accounting System
- DAO Norfolk Property System
- OPLOC Satellite Japan Database
- Property Plus
- databases at seven property accounting activities

**Office of Primary Responsibility and Program Manager** The General Property, Plant, and Equipment Accountability Project office of primary responsibility and responsible manager are:

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**Milestones and Target Dates** The following are milestones and target dates for the General Property, Plant, and Equipment Accountability Project initiative:

Milestones	Begin Date	End Date
Develop Plan to Consolidate, Eliminate, and Standardize PP&E	Mar 99	
Implement DPAS at Test Sites	Mar 99	
Implement DPAS Navy-wide	Oct 99	

## U.S. Navy Installation Management Accounting Project (IMAP)

**Description**      The Installation Management Accounting Project (IMAP) initiative provides management accounting information for shore installation management use by capturing and reporting base operating support costs in a standardized fashion from the Navy's financial accounting system, Standard Accounting and Reporting System (STARS)-Field Level.

**Office of Primary Responsibility and Program Manager**      The Installation Management Accounting Project (IMAP) office of primary responsibility and responsible manager are:

DoN OPNAB N46 Shore Installation Mat Directorate  
Program Manager  
CDR Cindy Padgett

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Fax:  
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**Milestones and Target Dates**      The following are milestones and target dates for the Installation Management Accounting Project (IMAP) initiative:

Milestones	Begin Date	End Date
Analysis of Compliance Effort	Apr 98	May 98
STARS Coding for IMAP by FMSO	Apr 98	Nov 98
IMAP Fully Implemented	Jan 99	Jan 99

